

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNARCO MATERIAL HANDLING, INC., : Case No. 08 CV 2394 (VM)
Plaintiff, :
: Filed Electronically
- against - :
KINGWAY INCA CLYMER HOLDINGS, INC. and :
AMERICAN CAPITAL STRATEGIES, Ltd., :
: Defendants.
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**RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANTS
KINGWAY INCA CLYMER HOLDINGS, INC. AND AMERICAN CAPITAL
STRATEGIES, LTD.**

Defendants Kingway Inca Clymer Holdings, Inc. ("Kingway") and American Capital Strategies, Ltd. ("American Capital"), through their undersigned attorneys, declare as follows:

American Capital, a publicly held Delaware corporation whose common stock trades principally on the NASDAQ, owns more than 10% of Kingway's stock. There is no other publicly held corporation that owns more than 10% of Kingway's stock.

No publicly held corporation owns more than 10% of American Capital's stock.

Dated: New York, New York
April 15, 2008

FRIEDMAN KAPLAN SEILER &
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